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Exhibit 2

Amended Recurring Tax Services Engagement Letter



Contract Work Authorization (CWA) Change Order

This is Change Order ("CO") No. 01 to Contract Work Authorization No. 11320 dated 1/13/2020 issued under and pursuant to the Blanket Agreement or Master Service Agreement No. 4400011341 dated 1/17/2018 (the "MSA") between the below-named Contractor ("Contractor"), a Delaware Limited Liability Partnership, and Pacific Gas and Electric Company ("PG&E"), a California corporation with its headquarters located at 77 Beale Street, San Francisco, California 94105. Contractor shall perform all Work under this CWA, as amended by this Change Order, pursuant to and in accordance with the terms and conditions of the MSA.

Contractor's
Legal Name: PricewaterhouseCoopers LLP

This Change Order consists of 5 pages.

Contractor's
Address: 300 Madison Avenue
10017

Project Name: Tax Consulting Services

Job Location: various

CHANGES: The Parties hereby modify the Contract Work Authorization referenced above as follows:

Your work under this Agreement is subject to the applicable procedures and/or processes approved by the Bankruptcy Court in PG&E's bankruptcy proceeding (Bankruptcy Case No. 19-30088 (DM)) in the United States Bankruptcy Court, Northern District of California, San Francisco Division for the retention of counsel [outside professionals] and those procedures and processes are expressly incorporated herein, as they may be changed from time to time by the Bankruptcy Court.

SOW contemplates that contractor will provide advice with respect to a variety of state and local tax issues as requested including, but not limited to, state assessee property tax valuations, positions, and filings, state and local sales tax issues, and state and local income tax issues.

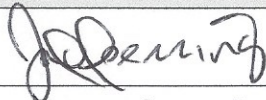
ATTACHMENTS: The following are attached to this CWA Change Order and incorporated herein by this reference.

Attachment No. Statement of Work, pgs 1-3

| | | |
|-------------------------|---------------------------|---|
| PRICING CHANGES: | Previous Total CWA Value: | \$hourly rates as documented in CWA11320 |
| | Addition or Deduction: | \$50,000 |
| | Revised Total CWA Value: | \$hourly rates as documented in CWA11320 + \$50K Flat Fee |

All other terms and conditions of the CWA, as it may have been amended by previous CWA Change Order(s), if any, shall remain the same.

THE PARTIES, BY SIGNATURE OF THEIR AUTHORIZED REPRESENTATIVES, HEREBY AGREE TO THE TERMS OF THIS CWA CHANGE ORDER.

| PACIFIC GAS AND ELECTRIC COMPANY | | CONTRACTOR: PRICEWATERHOUSECOOPERS LLP | |
|----------------------------------|---------------------|--|--|
| Signature | | Signature |  |
| Name | Sydni Self | Name | Jon A. Sperring |
| Title | Sourcing Specialist | Title | Principal |
| Date | | Date | 3/27/20 |



| ADMINISTRATION | | | |
|-------------------------|---|------------------------------|--|
| PG&E Negotiator | | Contractor Representative | |
| Phone | | Phone | |
| Email: | | Email: | |
| Accounting Reference | Order Number for invoices: 000003023997 | | |

| INTERNAL PG&E USE ONLY | | | |
|-------------------------|--|---|--|
| Distribution Date | | | |
| Distribution of Copies: | <input type="checkbox"/> Document Services (Signed Original Copy) Mail Code N5D 245 MARKET ST., SAN FRANCISCO | <input type="checkbox"/> Contractor (Signed Original Copy) | |
| | <input type="checkbox"/> Work Supervisor | <input type="checkbox"/> Manager | |
| | <input type="checkbox"/> Invoice Approver | <input type="checkbox"/> Supervisor | |
| | <input type="checkbox"/> V.P. | <input type="checkbox"/> Sourcing/ Purchasing | |
| | <input type="checkbox"/> Director | <input type="checkbox"/> Law | |



STATEMENT OF WORK

This Statement of Work ("SOW"), dated March 3, 2020, is governed by and subject to the provisions of the engagement letter, dated January 13, 2020 (the "Engagement Letter"), the terms of which are incorporated herein, between PG&E Corporation ("you" or "Client") and PricewaterhouseCoopers LLP ("we" or "us" or "PwC"). The term "Client" in the Engagement Letter shall include the entity(ies) signing this SOW. Any terms used in this SOW and not otherwise defined will have the same meaning as in the Engagement Letter. If there is a conflict between the Engagement Letter and the SOW, this SOW shall prevail.

I. PURPOSE AND SCOPE

This SOW covers the provision of general state and local tax services and advice to Client and sets forth the objectives, deliverables, timing, staffing and fees for this project.

II. PARTIES' RESPONSIBILITIES

2.1 Services to be provided by PwC:

We will advise you with respect to a variety of state and local tax issues as requested by you, including, but not limited to, state assessee property tax valuations, positions, and filings, state and local sales tax issues, and state and local income tax issues.

When requested by you, we will consult with you as necessary to determine the appropriate scope of our services you are requesting. You shall have final discretion to implement any advice we provide.

As your request, we may advise you in developing valuation alternatives. For purposes of this engagement, it is understood and agreed to by the parties that any valuation alternatives will be provided to Client for its consideration, review, and approval and will be used solely for non-financial reporting purposes and will be considered tax-only purpose valuations. A "tax-only purpose valuation" may be used solely for the purpose of making or filing a tax return with a tax authority or challenging the basis of a tax assessment, as the case may be, and, as a result, only affects the tax line of your financial reports. Client agrees and understands that it will not use any valuations prepared during the course of this engagement to value property for financial statement purposes.

Any tax valuation Services performed by PwC which represent an estimate of tax value will be performed in accordance with the AICPA Statement on Standards for Valuation Services

2.2 Additional provisions applicable to the Services:

We will perform the Services in accordance with the Statements on Standards for Tax Services established by the American Institute of Certified Public Accountants ("AICPA"). Accordingly, we will not provide an audit or attest opinion or other form of assurance, and we will not verify or audit any information provided to us.



2.3 Deliverables:

Deliverables may include valuation studies or written tax research memoranda as requested by you.

2.4 Client's Responsibilities:

You may be asked to provide relevant documents and other information necessary to assist us in performing the duties under this SOW. We may develop and provide an information request list upon signing this SOW. You may be asked to provide additional information and documentation as deemed necessary.

You are responsible for all management functions and decisions relating to this engagement, including evaluating and accepting the adequacy of the scope of the Services in addressing your needs. You are also responsible for the results achieved from using any Services or deliverables, and it is your responsibility to establish and maintain your internal controls. You will designate a competent member of your management to oversee the Services.

We expect that you will provide timely, accurate and complete information and reasonable assistance, and we will perform the engagement on that basis.

2.5 Timing

The timing of the Services is as follows:

| | |
|------------------------------------|----------------------------|
| Project Start Date: | Upon receipt of signed SOW |
| Estimated Project Completion Date: | December 31, 2020 |

The Services will start upon authorization by Client. To the extent the Services under this SOW extend beyond the term of the Engagement Letter, the provisions of the Engagement Letter will cover until the Services under this SOW are completed.

III. RESOURCES ASSIGNED

The PwC personnel assigned to provide Services and deliverables under this SOW are as follows:

- Jon Sperring, Principal
- Kenyon Willhoit, Principal
- Reed Schreiter, Director
- Michelle Siu, Director

Other PwC resources will be assigned as PwC deems appropriate to perform the Services contracted for herein.

IV. FEES, EXPENSES AND PAYMENT

4.1 Professional Fees and Expenses:

We estimate our fee for Services relative to this project will not exceed \$50,000. Any additional time beyond this will be agreed upon in writing prior to work commencing and will be billed at the applicable hourly rates. Our fee is based on the time required by our



PG&E Corporation
March 3, 2020

professionals to complete the engagement. Amounts billed for services performed by PwC shall be considered fees and not expenses and will be billed at rates determined by PwC based upon experience, skill and other factors or as otherwise agreed by the parties. Hourly rates may be revised from time to time, and the adjusted rates will be reflected in billings.

We also will bill Client for our reasonable out-of-pocket expenses, any applicable sales, use, excise, or value added tax, and PwC's internal per ticket charges for booking travel.

The amount of our fee is based on the assumption that we will receive the information and assistance as detailed throughout this engagement letter. In the event we believe an additional fee is required as the result of the failure of Client to meet any of these requests or for any other reason, we will inform you promptly.

4.2 Payment Terms:

Our standard practice is to render our invoices on a monthly basis. Payment of our invoices is due on presentation and expected to be received within 15 days of the invoice date.

Each of the parties has caused this SOW to be executed on its behalf by its duly authorized representative as of the date first above written.

PricewaterhouseCoopersLLP

PG&E Corporation

By:

Name/Title:

J. A. Sperrin / Principal

Date:

3/3/20

By:

Name/Title:

Date: